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## PHOTO & CAPTION

# Study Tour Promotes Accountability



Photo courtesy of Almagul Mukhamedieva

***USAID facilitates a visit by a group of high-level Kazakhstan's government officials to one of the most advanced Supreme Audit Institutions in the Western world to help introduce the concepts and methodologies of legislative accountability and audit in the country.***

In October 2006, a delegation of thirteen Kazakhstani officials from the Parliament, the President's Administration, the Ministry of Finance, and from internal and external public sector audit bodies visited the United Kingdom to learn about the accountability and audit models of one of the West's oldest and most advanced democracies. The first-hand knowledge acquired will be considered and adopted in new legislation that is being developed for public sector audit.

The officials visited the Supreme Audit Institution of the UK - the National Audit Office, the Treasury, and the Audit Commission, responsible for external legislative audit at the sub-national levels of government. Delegates attended, and were formally recognized, at a hearing of the Public Accounts Committee of Parliament, which calls senior government officials to account for the performance audit reports and recommendations of the National Audit Office. The Public Accounts Committee conducted an in-depth presentation and discussion with delegates, explaining further the concepts of Parliamentary accountability.

Through the tour delegates acquired a clearer and deeper understanding of accountability and audit in the UK. It is expected that the concepts and ideas shared will contribute significantly to the development of new legislation for public sector audit, which, when implemented, will increase transparency and accountability in Kazakhstan, and in turn lead to a more efficient and effective use of public resources.